POST-WAR CREDIT

1952 No. 1255

The Post-War Credit (Income Tax) Regulations, 1952

Made - - - -	*27th June,* 1952
Coming into Operation	*30th June,* 1952

The Lords Commissioners of Her Majesty's Treasury, in exercise of the powers conferred on Them by section 26 of the Finance Act, 1946(**a**), as extended by section 16 of the Finance Act, 1947(**b**), and of all other powers enabling Them in that behalf, hereby make the following Regulations:—

1. These Regulations may be cited as the Post-War Credit (Income Tax) Regulations, 1952, and shall come into force on the thirtieth day of June, 1952.

2. The Interpretation Act, 1889(**c**), applies to the interpretation of these Regulations as it applies to the interpretation of an Act of Parliament.

3.—(1) Any person who makes a written application to the Commissioners of Inland Revenue under section 26 of the Finance Act, 1946, shall—

(*a*) if he is in receipt of a retirement pension under the National Insurance Act, 1946(**d**), state the number appearing on the cover of the pension order book issued to him; or

(*b*) state the number of any insurance card issued to him under the National Insurance and Industrial Injuries (Collection of Contributions) Regulations, 1948(**e**); and

(*c*) produce such other evidence in support of his claim as may be required by the Commissioners of Inland Revenue.

(2) Regulation 4 of the Post-War Credit (Income Tax) Regulations, 1947(**f**), is hereby revoked.

Dated this 27th day of June, 1952.

Herbert Butcher,
Dennis Vosper,
Two of the Lords Commissioners of
Her Majesty's Treasury.

EXPLANATORY NOTE

(This Note is not part of the Regulations, but is intended to indicate their general purport.)

These Regulations require a person claiming payment of Income Tax Post-War Credit to give as evidence of identity his retirement pension number or his national insurance number. They revoke a Regulation which required him to state his national registration number, and which is now ineffective since identity cards have been abolished.

(**a**) 9 & 10 Geo. 6. c. 64. (**b**) 10 & 11 Geo. 6. c. 35. (**c**) 52 & 53 Vict. c. 63.
(**d**) 9 & 10 Geo. 6. c. 67. (**e**) S.I. 1948/1274; Rev. XVI, p. 148; 1948 I, p. 3037.
(**f**) S.R. & O. 1947/1691; Rev. X, p. 327; 1947 I, p. 1202.